

IN THE SPECIFICATION

Please amend the paragraph on page 3, lines 13-19, as follows:

-- FIG. 3 illustrates a parametric stereo decoder 300 in accordance with prior art. The parametric stereo decoder 300 receives the time domain mono signal from the decoding unit 103 and in response generates a de-correlated signal in a decorrelator 305301. The mono signal is further fed to a first domain transform processor 303 which generates a frequency domain representation of the mono signal. Similarly, the de-correlated signal is fed to a second domain transform processor 305 which generates a frequency domain representation of the de-correlated signal.--.